

**REMARKS**

Claims 14 and 15 are indicated to be allowable if re-written as independent claims including the limitations of the base claim and any intervening claims. Claim 12 now contains the limitations of claim 14. Thus, claim 12 should now be allowed. Claims 15-20 depend directly or indirectly from claim 12. Thus, these claims should also be allowed.

In the Reasons for Allowance of claims 14 and 15, the Examiner states that Oikawa fails to disclose a “multi-layered structure having a second interlayer formed from a Ru alloy material.” New claim 23 recites a multi-layered structure having a second interlayer formed from a Ru alloy material. Thus, new claim 23 and claims 24-27 that depend from new claim 23 should also be allowable.

New claim 29 is supported by paragraph [0021] of the specification.

In view of the above amendment, applicant believes the pending application is in condition for allowance.

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Respectfully submitted,

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